

STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE:	Princess Saavedra)	
	Map092-14-0, Parcel 61.00)	Davidson County
	Residential Property)	
	Tax Year 2006)	

INITIAL DECISION AND ORDER

Statement of the Case

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$222,200	\$ -0-	\$222,200	\$88,880

An Appeal has been filed on behalf of the property owner with the State Board of Equalization on August 25, 2006.

This matter was reviewed by the undersigned administrative law judge pursuant to Tennessee Code Annotated (T.C.A.) §§ 67-5-1412, 67-5-1501 and 67-5-1505. This hearing was conducted on October 11th, 2006, at the State Department of Revenue in Davidson County; present at the hearing were Ms. Princess Saavedra, the taxpayer and Mr. Dennis Donovan, Division of Assessments for the Metro. Property Assessor.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of a commercial vacant located at 313 29th Avenue, in Nashville, Tennessee.

The taxpayer, Ms. Saavedra contends that the property is worth \$50,000 and should be classified as residential. This neighborhood was once a residential neighborhood, in fact the vacant lot which is the subject of this appeal once had a home on it but it became so deteriorated that it had to be torn down.¹ Ms. Saavedra stated that once the home businesses started appearing, the owner of the house next door opened an exercise place.

The assessor contends that the property should remain at its present value, in support of this contention he showed two (2) comparable properties, using the comparable sales analysis approach to value Mr. Donovan showed that the County Board's figures are supported by the market.

Mr. Donovan also produced a document for the taxpayers' edification that explained the ORI designation for her property. The records also indicated that the classification was

¹ Ms. Saavedra testified that she had paid a contractor \$10,000 to repair the home but he absconded with her money and she had no choice but to tear the structure down.

changed in 2006 and the administrative judge attempted to explain the process of zoning changes and suggested that she contact the Zoning Board with her questions and concerns.

The germane issue is the value of the property as of January 1, 2005. The basis of valuation as stated in T.C.A. § 67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values” Since the taxpayer is appealing from the determination of the Davidson County Board of Equalization, the burden of proof is on the taxpayer. See State Board of Equalization Rule 0600-1-.11(1) and *Big Fork Mining Company v. Tennessee Water Control Board*, 620 S.W. 2d 515 (Tenn.App. 1981).

After having reviewed all the evidence in this case, the administrative judge finds that the subject property should be valued at \$220,200 based upon the presumption of correctness attaching to the decision of the Davidson County Board of Equalization.

With respect to the issue of market value, the administrative judge finds that Ms. Saavedra simply introduced insufficient evidence to affirmatively establish the market value of subject property as of January 1, 2006, the relevant assessment date pursuant to Tenn. Code Ann. § 67-5-504(a).

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2006:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$222,200	\$0	\$222,200	\$88,880

It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or

3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 26th day of October, 2006.



ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF TENNESSEE
ADMINISTRATIVE PROCEDURES DIVISION

c: Ms. Princess Saaverdra
Jo Ann North, Assessor of Property